

**UNITED STATES DEPARTMENT OF JUSTICE  
IMMIGRATION AND NATURALIZATION SERVICE**

***Office of Business Liaison***

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**SOCIAL SECURITY NUMBER CARD ISSUES**

**Use of Social Security Cards as Form I-9, List C Employment Eligibility Documents**

Social Security number (SSN) cards may be accepted as List C documents for employment eligibility verification purposes (completing Form I-9), but only if the SSN cards are *unrestricted*. A card bearing the annotation "NOT VALID FOR EMPLOYMENT" is completely unacceptable. A card annotated "VALID FOR WORK ONLY WITH INS AUTHORIZATION" is not an acceptable List C document unless accompanied by an employment authorization document issued by INS (which, of course, would be acceptable by itself).

**Use of Social Security Numbers for Payroll Reporting Purposes**

A Social Security number (SSN) is also important to employers because it is the number under which an employee's payroll records are recorded and annual wage reports (W-2s) are submitted to the SSA (which SSA forwards to the Internal Revenue Service (IRS)). No annual wage report should be submitted under an Individual Taxpayer Identification Number (ITIN). If an alien with an ITIN but no SSN wants to work in the United States (US), he/she must obtain an SSN. An alien who cannot obtain an SSN presumably does not have the employment authorization documentation necessary for an SSN to be assigned to him/her and is accordingly ineligible to work.

**Unrestricted SSN cards**

These cards are issued to US citizens or permanent residents and may also be issued to aliens either admitted to the US as refugees or granted asylum in the US (both classes of which INS has determined to have permanent employment authorization).

**SSN cards marked "VALID FOR WORK ONLY WITH INS AUTHORIZATION"**

SSN cards restricted in this way are issued to aliens with temporary work authorization in the US. The restriction prevents them from being used as List C documents after the temporary authorization has expired. The temporary work authorization may be *unrestricted*, as in the case of classes of aliens listed at 8 CFR 274a.12(a) & (c) to whom Employment Authorization Documents (EAD -- Form I-688B or I-766) are issued. The temporary work authorization may alternatively be *restricted* (limited to a specific position and/or specific employer) as in the cases of aliens whose proof of work authorization is a Form I-94 indicating an unexpired employer specific classification such as H-1b, L-1a, TN-1, etc. The temporary work authorization may also consist of Form I-94 reflecting unexpired J-1 (exchange visitor) or F-1 (academic student) status together with the corresponding unexpired Form IAP-66 or I-20 form endorsed for specific employment by the alien's approved exchange visitor program sponsor (in the case of a J-1 alien) or academic institution (in the case of an F-1 alien).

**SSN cards marked "NOT VALID FOR EMPLOYMENT"**

These cards were formerly issued to aliens who were not authorized to work in the US, but who needed SSNs in order to receive a benefit or service to which they were entitled under Federal or State law. Examples of such benefits or services are Medicaid and issuance of a driver's permit (required in certain States only).

### Individual Taxpayer Identification Numbers (ITINs)

The Internal Revenue Service (IRS) issues these numbers to aliens who are ineligible for SSNs but receive passive income in the US such as investment income, interest income, scholarship income, royalties, or in-kind goods/services treated under US tax law as income.

**Note** that SSNs may be used for reporting passive income, but earned income (from employment) should **not** be reported under an ITIN.

### SSA's ENUMERATION VERIFICATION SYSTEM (EVS)

Payroll and other payments subject to US taxation are filed under a combination of the Employer Identification Number (EIN), employee name, and employee SSN. If an SSN and name under which wage information is submitted differ from the information in SSA's records, the wages are placed in a "suspense" file. To avoid adding more wage reports to the millions of items already in SSA's suspense file, both SSA and IRS advise employers to (1) examine original SSN cards, for payroll administration purposes, in order to avoid incorrectly recording the SSN and (2) to use SSA's Enumeration Verification System (EVS) to verify that the name and SSN in the employer's records match the information in SSA's records.

### How to Use the EVS

Employers should call (800) 772-6270 (*preferred*), (410) 965-7140, or (800) 772-1213, providing company name, employer identification number (EIN), address of company headquarters, SSN of employee, name of employee, date of employee's birth, and gender of employee. Up to five name-number matches may be checked by phone (for greater numbers of inquiries or alternate means of submitting information to be verified, contact any number above). In response, employers are told either that there are no discrepancies or that the employee should contact the nearest SSA office (or call 800-772-1213).

### Mismatches: Relationship of EVS to Employment Eligibility Verification

A name-number mismatch does not *necessarily* mean that the individual is ineligible to work or that the SSN is false (belongs to a person other than the employee who presented it) or counterfeit. Inconsistencies between the name supplied by the employer and the name in SSA's records may trigger a mismatch report. It is not uncommon for this to occur with hyphenated names or compound surnames. Employers may perceive some commonly hyphenated names as foreign and misinterpret a mismatch as meaning that the employee is working illegally. Under such circumstances, it would be *inappropriate* for an employer to fire the employee, at least without further examination.

Employers are not prohibited from using SSA's EVS system during the employment eligibility verification (Form I-9) process, but must use the system non-discriminatorily for *all* employees (including US citizens). Whether EVS is used during the I-9 process or incident to other new hire paperwork, many employers find it useful to cross-reference the EVS response with the employee's I-9 record. If the employee has used the SSN card as a List C document, the fact that SSA's records do not match the information provided by the employee calls the genuineness of the SSN card submitted as a List C document into question. However, termination is still inappropriate without further examination. The employer should request other acceptable documentation of current employment eligibility.

If the employee provides new documentation that appears genuine and to have been issued to him or her, the Form I-9 may be amended accordingly. If the employee cannot provide new documentation, however, he or she should be directed to the nearest SSA office for assistance. In such cases, persons with valid SSNs and genuine SSN cards will return to the employer with two important objectives accomplished: (1) the SSN will now relate to the employee's name for the employer's payroll and wage reporting purposes and (2) the employee's wages previously reported with the incorrect information will be correctly recorded in SSA's records.

**Note:** When correcting his/her SSN information, an employee must disclose to SSA if he/she worked and had wages reported under an incorrect name and/or SSN. The incorrectly reported wages may be in SSA's "suspense" file and SSA will need to properly credit them under the correct SSN so that, when the employee retires (or becomes disabled), SSA can pay all benefits due.

